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THE TARIFF ON WORKS OF ART

Apropos of the government's much-discussed policy of taxing works of art brought into this country from the art centers of the Old World, an open letter has recently been issued, signed by a number of painters, sculptors, and architects, which will be of more than passing interest to the readers of *BRUSH AND PENCIL*. The circular is signed by J. Carroll Beckwith, Kenyon Cox, William M. Chase, Edwin H. Blashfield, F. P. Vinton, William A. Coffin, Frederick Dielman, J. G. Brown, John La Farge, J. Alden Weir, Thomas Eakins, Frederick W. Kost, C. E. Cookman, Childe Hassam, John W. Alexander, Edwin A. Abbey, H. Siddons Mowbray, Augustus St. Gaudens, R. W. Gibson, Abbott H. Thayer, George de F. Brush, and Charles F. McKim. The text of the document, which is well worth the consideration of every American lover of art, follows:

"There are many reasons why the present time seems opportune for a renewal of the movement for a repeal of the tariff on works of art. Probably there has never been so general an interest in the subject throughout the country as has been roused by the recent purchase of great masterpieces of the world's art by several Americans of great wealth and liberality.

"While the government of Italy has placed every legal obstacle in the way of the sale and exportation of the artistic treasures of its citizens, realizing that its works of art are one of the most valuable assets of the country, our own government strives to render the importation of these same works of art difficult or impossible, and with such a measure of success that many great works actually owned by American citizens are retained abroad because the tax on their importation is too heavy to be willingly borne.

"At a time when the United States is the richest and one of the most powerful countries in the world, when a growing taste leads us increasingly to desire those things of beauty which our wealth enables us to command, and when financial embarrassment in many countries of the Old World is placing upon the market art treasures which a few years ago could not have been purchased at any price, why should our government, alone among those of civilized peoples, treat art as a luxury, the indulgence in which must be penalized?

"In common with all other people of taste and refinement, the artists of the United States are opposed to this tax on civilization. Through an organization formed for that purpose they advocated its abolition for years, and secured, first a reduction of one-half, and then its entire removal. In the Dingley tariff, however, the tax on works of art was reimposed, and in a worse form than ever, for the new tax

made no exception of antiquities, under which name the works of the old masters were formerly admitted free of duty.

"We believe that American artists ask and need no protection, and we would willingly see the total abolition of any tax whatever upon the importation of works of art. Certainly we not only need no protection against the works of old masters, but we need those works, and heartily desire the bringing into this country of as many such as can be procured.

"We can see no possible interest that could be harmed, and many that could be helped, by the placing upon the free list of all works of art created fifty years before the date of importation, and we hope at least so much freedom of importation may be granted.

"As the National Free Art League was dissolved after apparently accomplishing its purpose, the artists of this country can act only through their regular organizations. We therefore purpose to bring the matter of tariff upon works of art once more before the various art societies of New York, and ultimately before the Fine Arts Federation, in hope that Congress will be induced to abolish or modify the present tax."

Accompanying the foregoing is the draft of an act to be introduced into Congress, to amend Chapter II. of the laws of 1897, entitled, "An Act to provide revenue for the government, and to encourage the industries of the United States." This bill, the text of which follows, has been indorsed by the National Academy of Design, the Society of American Artists, and the Fine Arts Federation of New York:

"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that on and after the passage of this act, unless otherwise specially provided for in this act, the following articles when imported into the United States shall be free of duty, and shall be added to the 'free list' provided for by section 2 of chapter 2 of the laws of 1897, and said section shall be amended by adding at the end of subdivision 703 of said section a subdivision of said section to be known as 703a, to read as follows:

"'Paintings in oil or water-color, statuary, sculpture, drawings, engravings, and etchings; provided, however, that such articles, in order to become entitled to entry free of duty, shall have been manufactured or produced more than fifty years before the date of importation; but said exemptions shall be subject to such reasonable regulations as to proofs of the antiquity of said articles as the Secretary of the Treasury may prescribe.'"

The Fine Arts Federation of New York has appointed a committee, of which J. Carroll Beckwith is chairman, and the undersigned secretary, to co-operate with the originators of the bill to secure its enactment. To this end the most cordial assistance is asked of every person interested in the future of American art. KENYON COX.